

Guidelines on the Electronic Submission of Notices of Promises of Sale

These guidelines are being issued under Article 22A(2) of the Duty on Documents and Transfers Act (Cap. 364). The purpose of these guidelines is to provide an explanation of Article 10 of the Duty on Documents and Transfers Rules ([S.L. 364.06](#)).

The following is applicable from the 1st January 2019.

A notary public or advocate is to be engaged to give notice of a promise of sale or transfer of immovable property or any real right thereon, provided that such notary or advocate is given all the information required for notification. Where any provisional duty is due, the transferee is to provide the notary or advocate with the necessary funds to pay such provisional duty.

Where the Housing Authority or the Government of Malta is the transferor or where the Water Services Corporation or Lands Authority or the Housing Authority is the transferee, no notice is to be given and no payment of provisional duty is to be made.

Online submission is to be made within 21 days from the date of the promise of sale or transfer. The payment of provisional duty is to be made within 10 days from approval by the office of the Commissioner for Revenue or 21 days from the date of the promise of sale or transfer, whichever is the latest.

Where notice of a promise of sale or notice of an extension cannot be made due to a technical issue resulting from the Commissioner's web portal, and such technical issue is acknowledged by the Commissioner, notice is to be given within 3 working days from when the technical issue is resolved, unless any other form of notification is accepted and acknowledged by the Commissioner.

The Commissioner shall not accept notices submitted after 21 days from the promise of sale or transfer. Where the last day permitted for submission is a Saturday or public holiday as established in the National Holidays and other Public Holidays Act ([Cap. 252](#)), the last day shall be deemed to fall on the first working day, other than a Saturday, following the said Saturday or public holiday.

An extension of a promise of sale or transfer is to be notified to the Commissioner within 21 days from the date thereof by online submission.

The obligation to attach a receipt of payment of provisional duty to the subsequent notarial deed of sale or transfer is no longer applicable in cases of online submission of notice of promises of sale.

Claims for refund of provisional duty are to be made in writing by the transferee or his representative. Such claims will not be considered by the Commissioner unless he is satisfied that the promise of sale or transfer has lapsed or that both parties have cancelled it.

No notice is to be given and no payment of provisional duty is to be made in the case of a right of first refusal or in the case of a right of renewal of a temporary emphyteutical concession. However, if the parties enter into a promise of sale or transfer of the said immovable property or any real right thereon, notification to the Commissioner is required for its validity.

Last updated: 28th May 2020.